SUBJECTS.

Member prayed that a general order might be issued imposing only the dry assessment on these lands for *every* Kanni crop or at least reducing the wet assessment on them.

Dewans' reply.—Government cannot sanction a general remission or reduction of assessment, as prayed for. If the Kanni crop for a particular year should fail, the fact may be represented to Government, and the question of remission will then be disposed of on its merits.

8. Hardship due to defects in the existing rules for the remission of tax in case of failure of crop.

Mr. G. Sankaranarayana Aiyar (Member, Shencotta Taluk) suggested that, to remove the difficulty felt in cases where there was only a partial failure of crops, respectable ryots from the same or adjoining *pakuthies* should be appointed as *thadasters* for deciding whether or not remission should be granted.

Dewan's reply.—Noted.

9. Fallow remissions on lands commanded by the Kodayar Project.

Mr. Sivathanu Pillai (Member, Tovala Taluk) stated that Government had ruled that fallow remissions would be no longer allowed on lands irrigated by the Kodayar water. The Member urged the desirability of cancelling this rule seeing that such remissions had been allowed in former years. If this was not possible, he suggested that remission might be allowed at least for the Kanni crop of 1085, as the Government order was issued after the season was over.

Dewan's reply.—Government will not allow any fallow remissions on the lands commanded by the Kodayar.

10. The irrigation cess on the pandarapattom lands.

Mr. Madhavan Tampi (Member, Kalkulam Taluk) stated that *pandarapattom* lands were assessed with full *pattom* and that no water cess was charged thereon in the present Settlement. The Member prayed that these lands might be excluded from the new irrigation cess.

Dewan's reply.—Government are not prepared to exempt the *pandarapattom* lands, or for that matter, any lands commanded by the Kodayar, from the operation of the irrigation cess of rupee one per acre.

11. Re-fixing of the tharavila at Rs. 25 per acre on puthuval lands on the banks of the backwaters.

Mr. C. Padmanabha Pillai (Member, Minachil Taluk) said that the *tharavila* of Rs. 25 per acre recently fixed by Government, in respect of the lands reclaimed from the backwaters, was too high and caused hardship to the poor people. The latter had to mortgage or otherwise dispose of their limited property in order to pay the *tharavila*. The reclamation of land from the backwaters was a very difficult and costly work. The Member therefore requested that the *tharavila* be reduced to Rs. 2 per acre.

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